

**Caution: DRAFT FORM**

This is an advance draft copy of a California tax form. It is subject to change and FTB approval before it is officially released.

**This form includes the 2008 legislative changes.**

If you have any comments on this draft form, you can submit them to us on our website at [www.ftb.ca.gov/forms/drafts/index.html](http://www.ftb.ca.gov/forms/drafts/index.html).

# Instructions for Form FTB 3536

## Estimated Fee for LLCs

### What's New

Beginning January 1, 2009, Limited Liability Companies (LLCs) are required to estimate and pay the LLC fee by the 15th day of the 6th month after the beginning of the taxable year.

A penalty of 10% of the amount of any underpayment of the estimated LLC fee will be added to the fee. See Penalties and Interest for more information.

### General Information

Use form FTB 3536, Estimated Fee for LLCs, to pay the estimated fee for the LLC.

If a fee is not owed, there is nothing to file at this time. **Do not** complete or mail this form.

If a fee is owed, complete the form below. Always use form FTB 3536 to pay the LLC fee. Mail the form along with the check or money order payable to the Franchise Tax Board (FTB) by the 15th day of the 6th month of the current taxable year (fiscal year) or June 15, 2009 (calendar year), to avoid late payment penalties and interest.

LLCs electing to be taxed as corporations should use form FTB 3539, Payment for Automatic Extension for Corps and Exempt Orgs.

**Do not** use this form if you are paying the \$800 annual LLC tax. Instead use the 2009 form FTB 3522, LLC Tax Voucher.

**Round Cents to Dollars** – Round cents to the nearest whole dollar. For example, round \$50.50 up to \$51 or round \$25.49 down to \$25.

### How to Complete Form FTB 3536

Enter all the information requested using blue or black ink. To ensure the timely and proper application of the payment to the LLC's account, enter the California Secretary of State (SOS) file number (assigned upon registration with the SOS) and the federal employer identification number (FEIN).

#### Private Mail Box

Include the Private Mail Box (PMB) in the address field. Write "PMB" first, then the box number. Example: 111 Main Street PMB 123.

**LLC estimated fee due** – This is the amount you expect to enter on 2008 Form 568, Side 1, line 2. Use the chart located in the Form 568, Limited Liability Company Tax Booklet, to estimate the LLC fee.

### Where to File

Make check or money order payable to the "Franchise Tax Board." Write the SOS file number, FEIN, and "2009 FTB 3536" on the check or money order. Detach the form from the bottom of the page. Enclose, but **do not** staple, your payment to the form and mail to:

FRANCHISE TAX BOARD  
PO BOX 942857  
SACRAMENTO CA 94257-0651

Make all checks or money orders payable in U.S. dollars and drawn against a U.S. financial institution.

**If no payment is due, do not mail this form.**

### Penalties and Interest

If the LLC underpays the estimated fee, a penalty of 10% of the amount of any underpayment will be added to the fee. The underpayment amount will be equal to the difference between the total amount of the fee due for the taxable year less the amount paid by the due date. A penalty will not be imposed if the estimated fee paid by the due date is equal to or greater than the total amount of the fee of the LLC for the preceding taxable year. To avoid late payment penalties and interest, the LLC's estimated fee must be paid by the 15th day of the 6th month of the current taxable year.

### Internet Access

You can download, view, and print California tax forms and publications from our website at [ftb.ca.gov](http://ftb.ca.gov).

Access other state agencies' websites through the State Agencies Directory on the California website at [ca.gov](http://ca.gov).

✂ DETACH HERE \_\_\_\_\_ IF NO PAYMENT IS DUE, DO NOT MAIL THIS FORM \_\_\_\_\_ DETACH HERE ✂  
Fiscal year: File and Pay by the 15th day of the 6th month of the current taxable year.  
Calendar year: File and Pay by June 15, 2009.

TAXABLE YEAR

**2009** Estimated Fee for LLCs

CALIFORNIA FORM

**3536 (LLC)**

For calendar year 2009 or fiscal year beginning month _____ day _____ year _____, and ending month _____ day _____ year _____.	
Limited liability company name	Secretary of State (SOS) file number
DBA	FEIN
Address (including suite, room, PO Box, or PMB no.)	
City	State ZIP Code
Contact Telephone No. ( ) -	Amount of payment
<b>DO NOT USE THIS FORM TO PAY THE ANNUAL LLC TAX.</b>	If amount of payment is zero, do not mail form } <span style="float: right;">.00</span>